Your County, Your Government

Your County Budget Cycle



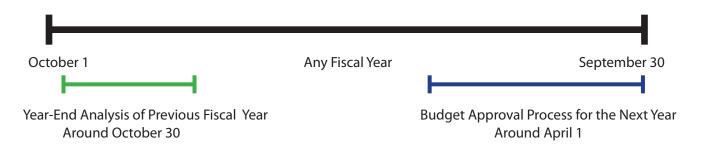


How County Money is Budgeted

Like a business, county government has to have a budget. While a business's main goal is to make a profit, the county's goal is to provide effective services to give residents the quality of life they want. While they do have different goals, county and business budgets are very similar. The major difference between a business budget and a local government budget is that the local government's budget is legally binding and cannot be changed without approval of elected officials at a public meeting. A business may have a budget, but is usually a "financial plan" that can be changed with little effort or fanfare.

Every budget process should build on the previous year's budget and can be a very difficult task, particularly for a completely new program. In order to project expenses accurately you must know 3 things: What services are you going to provide, how much does it cost to provide them, and what's going to change next year? All these factors are unpredictable and must be estimated. County staff and officials make every effort to factor in these uncertainties and produce a budget that is sound while meeting the needs of it's residents.

The county budget runs on a fiscal year, not a calendar year, beginning October 1 and ending September 30. The budget process consists of three distinct, but overlapping efforts: budget approval, budget execution and the year-end analysis.



Budget Build & Approval

In early April, the Santa Rosa County Budget Office sends out a budget request to all departments and constitutional offices. The budge request consists of a budget preparation manual that explains what is expected of them, forms for requesting personnel changes including additions or deletions of positions or changes in pay grades; requests for equipment; and justification for changes to their operating budgets from the previous year which includes funds for travel and training expenses, supplies, repair and maintenance of equipment or buildings, utilities, vehicle insurance and gasoline. How much was spent the previous year is important information in building the next year's budget-Was 80 percent of the office supply budget spent and 110 percent of fuel costs? Have citizens requested a new service or program? What are the estimated costs of those programs? Was a revenue source affected- for example was the millage or property tax rate lowered or is the state sharing less revenues?

Based on what was spent last year, as well as the estimated amount of revenue, county staff can begin constructing a budget for the coming year. Once the draft budget is completed, it is presented to the county commissioners for approval. With the help of citizen input, the Santa Rosa County Board of Commissioners vote during public budget meetings, usually beginning in July, to approve, reject or ask for a revised department budget.

Budget Execution

After the budget is approved and the fiscal year has started, we execute the budget and perform the duties of providing services to residents. Throughout the fiscal year, we continue using the funds approved in the budget. From time to time, budgets need to be changed to account for unknowns. At that time, a budget modification request is made. When approved on the director and county administrator level, the request moves up to the board of county commissioners for approval or denial.

Year-end Analysis

After October 30, which should allow all the outstanding orders from the prior year to be filled and paid, the county begins to analyze how well we performed in the previous fiscal year. Were the personnel expenses predicted accurately? Did rising fuel prices affect the budget? Did a disaster happen that required unexpected cleanup? The year-end analysis shows what needs to be done differently in the next year and helps to build its budget for the coming year.

The next fact sheet, titled "Where Does the Money Come From" addresses the general sources of revenue under the direction of local elected officials.

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